

GOVERNMENT OF INDIA
FINANCE DEPARTMENT (CENTRAL REVENUES)

MEMORANDUM

on

Excise (Hemp Drugs) Administration in India for 1936-37

21st EDITION



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CHAPTER I

MADRAS PRESIDENCY

1 *General Revenue statistics*—The revenue from hemp drugs for the year 1936-37 amounted to Rs 17,36,126 and formed 4.4 per cent of the total excise revenue of the Presidency. Rs 10.06 lakhs were realised by duty and Rs 7.30 lakhs by vend fees. *Charas* was not generally consumed in this Presidency. The receipts were derived entirely from *ganja* and *bhāṅg*. The right of vend of these drugs was sold together. From the statistics of duty realised on issues within the Presidency for the year given in Imperial Form I of the Excise Administration Report, it will be seen that *ganja* accounts for 97.1 per cent of the total duty. The hemp drugs receipts for the year 1935-36 amounted to Rs 18,97,470 and formed 4.6 per cent of the total excise revenue. In the year 1912-13 the revenue from these drugs was Rs 7,21,000 and the percentage to total excise revenue was 2.2 (*vide* statement II).

2 *Cultivation, acreage and supply*—Madras produced its own supply of hemp drugs. Import of the drugs into this Presidency was prohibited. Madras also supplied the demand of certain Indian States and French Establishments adjoining the Presidency. The Central Provinces and Berar and the Civil and Military Station, Bangalore, took their supplies of *bhāṅg* from this Presidency. Coorg did not take its supply from this Presidency.

Cultivation of the hemp plant was prohibited throughout the Presidency except at Santaravur in the Bapatla taluk of the Guntur District and at Bhimavaram near Nandyal in Kurnool District where it was permitted under licence. The total area cultivated at both these centres during 1936-37 was 287.99 acres, against 310 acres 5 cents in 1935-36 and 209 acres in 1912-13.

3 *Botanical investigation*—The botanical investigation into the cultivation of *ganja* which was started in 1928-29 but which was suspended during 1934-35 was conducted in the year under report in the Bhimavaram centre. During the year no important scientific work was undertaken, and the investigation was practically confined to the improvements in the general cultivation methods. The result of the investigations conducted during a period of eight years had definitely established the fact that the hemp plant responds best to intensive methods of cultivation as a garden crop, *i.e.*, irrigated dry crop, that it cannot withstand water-logging conditions and that it thrives best in deep fertile and friable loams with adequate drainage facilities.

The licensees who cultivate *ganja* were required to convey the produce to the storehouse established by the Government at Vetapalem. Removal of these drugs from the storehouse for consumption was permitted only on payment of duty at the prescribed rates, *viz.*, Rs 27-8-0 per seer of *ganja* and Rs 12-8-0 per seer of *bhāṅg*. In 1912-13 the rates of duty were Rs 7-8-0 per seer of *ganja* and Rs 3 per seer of *bhāṅg*. The storehouse was in charge of an Assistant Inspector of the Excise Department (on Rs 125—175 per mensem), a temporary establishment of two Assistant Inspectors on Rs 125 with extra Sub-Inspectors (on Rs 55—80 per mensem each) was employed at Vetapalem and Bhimavaram to supervise cultivation and harvesting operations.

4 *Vend arrangements* —The Storehouse at Vetapalem supplied retail vendors throughout the Presidency. Small shops could also obtain their supplies from other shops in the same district. Licences for retail sale were sold annually by auction. The total number of retail shops in 1936-37 was 446, against 463* in the preceding year and 538 in 1912-13. The figures relating to the average area per shop and the number of shops per 100,000 of population were as follows —

Year.	Average area per shop in square miles	Number of shops per 100,000 of population
1936-37	281 27	1 01
1935-36	307 84	0 99
1912-13	*264 55	1 30

5 *Consumption and average taxation* —The total consumption of *ganja*, *bhang* and their preparations in 1936-37 was 38,117 seers giving an average consumption of 0 86 seer per 1,000 of population according to the census figures of 1931, the average incidence of taxation amounted to Rs 45 24 per seer of which Rs 26 09 per seer was derived from duty. In 1935-36 the total consumption of hemp drugs amounted to 40,340 seers, against 52,478 seers in 1912-13. The average consumption of hemp drugs per 1,000 of population in 1935-36 was 0 86 seer, compared with 1 3 seers in 1912-13. The average incidence of taxation per seer of hemp drug in 1935-36 amounted to Rs 46 60, against Rs 13 8 per seer during the year 1912-13.

6 *Offences* —The number of hemp drug offences detected during the year was 699 (726). Due to the efforts of the Police and the local Excise staff, hawking of *ganja* decreased in Madras City. The cases detected were only 77 (145).

* Includes shops in areas transferred to Orissa Province.

CHAPTER II

BOMBAY PRESIDENCY

7 *General revenue statistics*—The hemp drugs receipts (excluding revenue from hemp drugs issued to Indian States), for the year ended 31st March 1937 were Rs. 18.12 lakhs, being 5.6 per cent of the total Excise receipts of the Presidency. The corresponding figures of hemp drugs revenue for the years 1935-36 and 1912-13 were Rs. 18.07 lakhs and Rs. 6.0 lakhs, respectively. The percentages which revenue during these two years bore to total excise revenue were 5.1 in 1935-36 and 3.9 in 1912-13. Of Rs. 18.12 lakhs realised in the Presidency Rs. 11.39 lakhs represented duty and Rs. 6.73 lakhs license fees.

8 *Cultivation, manufacture and storage*—The cultivation of the hemp plant (only for *ganja*), was restricted to three villages in one taluka of the Ahmednagar district and was carried on under licenses which were issued free of charge. The licensed cultivators either sold their standing crop to licensed manufacturers, or, obtaining a manufacturing license, harvested their crops on their own account. In either case the harvesting of the crops had to be carried on with the permission of the Local Excise officers and under their supervision. An annual fee, based on the acreage cultivated, was charged for the license to manufacture intoxicating drugs from the hemp cultivated. All drugs manufactured were stored in a bonded warehouse, established near the place of manufacture. There was one such warehouse in the district of Ahmednagar. From this central warehouse the drugs were issued on payment of duty to local licensed dealers, or to authorised purchasers from Indian States and foreign possessions, or were transferred in bond to other bonded warehouses established for the storage of imported drugs, of which there was one in Bombay City and one in each of the districts of Ahmedabad and Surat. For the storage of the drugs in these warehouses a small fee was charged, and issues therefrom were made under strict official supervision.

During the year under report the cultivation of hemp for *ganja* was restricted to the three villages of Kaudgaon, Mehekari and Pimpalgaon-Landga in the Ahmednagar district.

9 *Import and export*—Licensed vendors could import in bond, under permits and passes, *ganja* from any province in British India, and *bhang* from the United Provinces or the Punjab for deposit in one of the bonded warehouses. The sale of *charas* was allowed only in the Town and Island of Bombay and Ahmedabad City. Issues from the bonded warehouses for local consumption or re-export to Indian States and foreign possessions were subject to payment of duty. Transfers from one warehouse to another were effected in bond. Import by private persons was prohibited, but *bona fide* travellers coming from foreign territory could possess, for their own use, *ganja* or any preparation or admixture thereof not exceeding one tola, and *bhang* or any preparation or admixture thereof not exceeding 5 tolas. *Bona fide* travellers proceeding to the City of Ahmedabad or the Town and Island of Bombay from foreign territory or other provinces in India could possess for their own use *charas* or any preparation or admixture thereof not exceeding one quarter of a tola. Export by sea to foreign countries beyond India was permitted from the warehouse at Bombay only. All exports were subject to payment of duty except those in respect of which any remission or refund of duty was allowed in accordance with

special arrangements entered into with the importing States concerned States, which had agreed to assimilate their system of hemp drugs administration to that in force in British territory, or to take other adequate measures for the protection of the British hemp drugs revenue, were allowed a refund of 13/14ths of the duty leviable on drugs supplied to them from British warehouses or wholesale shops, whilst a fixed annual compensation, liable to subsequent adjustment on the basis of actual revenue realised, was paid to those States which had leased their hemp drugs revenue to the British Government

Statistics of import and export of drugs in the Presidency were furnished in Imperial Return IV A and in para 28 of the Provincial Excise Administration Report for the year 1936-37. During the year 49 maunds of *ganja*, 22 maunds of *bhang* and 6 maunds of *charas* were exported to Indian States from the Presidency, whilst 11 maunds of *ganja* were exported to foreign countries and 9 maunds of *ganja* to other provinces

10 *Transport, private possession, duty and vend arrangements*—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within the Presidency, or sold by retail, were five tolas in the case of *ganja* or any preparation or admixture thereof, and one fourth of a seer or twenty tolas in the case of *bhang* or any preparation or admixture thereof. In the case of *charas* the limit had been fixed at 3 tolas in the Town and Island of Bombay and 1 tola in Ahmedabad City. The rates of duty leviable on the drugs during the years 1912-13, 1935-36 and 1936-37 were as follows —

Name of drug	Duty per seer		
	1912-13	1935-36	1936-37
	Rs	Rs	Rs
<i>Ganja</i>	6	30	30
<i>Bhang</i>	1	4	4
<i>Charas</i>	12	45	45

Wholesale vend of these drugs was carried on separately from retail vend. Licenses for wholesale vend were issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs 30 each. The privilege of retail vend at each shop was sold separately by public auction. In the year under report 21 wholesale and 761 retail licenses were issued. In the previous year 21 wholesale and 760 retail licenses were issued, against 20 wholesale and 572 retail licenses in 1912-13.

11 *Hemp drugs offences*—During the year the number of cases relating to hemp drugs decreased from 556 to 468.

12 *Total consumption and average taxation*—The total consumption of hemp drugs in 1936-37 amounted to 996 maunds as detailed below or 2.2 seers per 1,000 of population based on the figures of the census of 1931. The average consumption of all kinds of hemp drugs taken together per

1,000 of population amounted to 2.9 seers in the previous years against 4.0 seers during the year 1912-13

Drug	1912 13	1935 36	1936 37
	Mds	Mds	Mds
<i>Ganja</i>	1,264	643	637
<i>Bhang</i>	208	212	203
<i>Charas</i>	136	174	156

The average taxation was Rs 51.81 per seer comprising Rs 28.61 on account of duty and Rs 26.2 on account of license fees. The average taxation per seer of all sorts of hemp drugs taken together was Rs 53.03 in 1935-36, against Rs 11.6 in 1912-13. The consumption of *charas* was entirely prohibited in the Presidency except in the Town and Island of Bombay and in the City of Ahmedabad.

CHAPTER III

SIND

13 *General Revenue Statistics* —The Hemp Drugs receipts for the year ending 31st March 1937 amounted to Rs 6,83,139, being 19·4 per cent of the total Excise Revenue of the Province. Of this Rs 3,67,251 represented the duty and Rs 3,15,888 the vend fees. In the year 1935-36 the revenue from Hemp Drugs amounted to Rs 6·70 lakhs.

14 *Cultivation, Manufacture and Storage* —No change in the method of cultivation, manufacture and storage of *bhang* was introduced during the year under report. This year 49 acres and 38 ghuntas of land were cultivated under *bhang*, but the crop was not harvested during the year. The area sown in 1935-36 was 48 acres and 25 ghuntas and harvested in the year 1936-37 yielded 1,640 Mds 13 Srs 45 T of *bhang*.

Charas and *Ganja* were not produced in Sind.

15 *Import and Export* —No change in the rules regulating the import and export of the drugs was introduced during the year under report.

16 *Transport, private possession, duty and vend arrangements* —No change in the existing arrangement was introduced during the year under report. The duty levied on hemp drugs per seer during the years 1912-13, 1935-36 and 1936-37 was as follows —

	1912-13	1935-36	1936-37
	Rs a p	Rs a p	Rs a p
<i>Ganja</i>	7 8 0	20 0 0	20 0 0
<i>Charas</i>	60 0 0	25 0 0	25 0 0
<i>Bhang</i>	1 0 0	1 8 0	1 8 0

Licenses for the wholesale sale of hemp drugs were issued to persons approved by the Collector and the Revenue Commissioner for Sind on payment of an annual fee assessed on sales according to the following scale —

Eight annas per maund of *bhang* sold

Four annas per seer of *charas* sold

The privilege of retail vend at each shop was sold separately by public auction. 11 wholesale and 314 retail licenses were issued during the year under report as against 12 wholesale and 326 retail shops in the previous year and 378 in the year 1912-13.

17 *Total consumption and average taxation* —The total consumption of hemp drugs in 1936-37 amounted to 78,652 seers (10,173 seers *charas*, 350 seers *ganja* and 68,129 seers *bhang*) or 20·24 seers per thousand of the population according to the census of 1931. In 1935-36 the average consumption based on the census of 1931 per thousand of population was 19·49 seers, against 33·0 seers in 1912-13. For figures showing the total consumption of these drugs during the years 1912-13, and 1935-36, *vide* statement

No 1 The increase in sales of *charas* and *Ganja* was due to the competition amongst the licensees due to which the selling rates were low. The increase in sales of *bhanga* was partly due to the low selling prices owing to the competition amongst the licensees and partly due to its larger consumption in the form of *Ghota* as a cooling beverage which becomes popular among the people during the hot season. The average taxation was Rs 8.71 per seer of which Rs 4.69 represented duty and Rs 4.02 the vend fees. In the previous year the average taxation of hemp drugs amounted to Rs 8.84 per seer of which Rs 4.45 represented duty and Rs 4.39 the vend fees. In 1912-13 the corresponding figures were Rs 4.1, Rs 2.6 and Rs 1.8 per seer, respectively.

18 *Changes introduced during the year*—No changes of any importance were introduced during the year under report.

19 *Offences*—Number of cases relating to hemp drugs detected in 1906-7 was 156 as against 151 in the preceding year. The increase was insignificant to need explanation.

CHAPTER IV

BENGAL PRESIDENCY

20 *General Revenue Statistics* —The Revenue from hemp drugs for the year 1936-37 was Rs 27,75,620, as shown below, and amounted to 20 17 per cent of the total Excise Receipts of the province —

	Duty	Vend fees	Total
	Rs	Rs	Rs
<i>Ganja</i>	14,39,235	11,32,911	25,72,146
<i>Charas</i>	52,646	41,496	94,142
<i>Bhang</i>	29,407	79,925	1,09,332
Total	15,21,288	12,54,332	27,75,620

In 1935-36 the total revenue derived from all sorts of hemp drugs amounted to Rs 27,64,096 and represented 20 49 per cent of the total Excise revenue during that year. In 1912-13 the revenue from hemp drugs amounted to Rs 30,70,077, and the percentage which it bore to the total Excise revenue was 22 31 (See Statement II)

Ganja.

21 *Production, supply and vend arrangements* —*Ganja* was grown in Bengal in a compact tract of country about 31 square miles in area at Naogaon in the district of Rajshahi. This area supplied not only the local requirements of this Presidency, but also those of Assam, part of Bihar and Orissa, part of the United Provinces and also of certain Indian States and foreign territories. The privilege of wholesale supply of *ganja* to all retail dealers in Bengal and to all wholesale dealers in other provinces and Indian States had been granted by Government to the Naogaon *Ganja* Cultivators' Co-operative Society. This Society which was composed entirely of *ganja* cultivators purchased the whole crop each year from the individual cultivators and sold to retail and wholesale dealers at prices fixed by the Government from year to year on a definite basis. All stages of the preparation of *ganja* from cultivation to final storage in the warehouses were under Excise control. No one could cultivate without a licence granted by the Collector in which the area to be put under this crop was specifically sanctioned.

The details of cultivation for the last three years compared with those for the year 1912-13 are noted below —

—	Number of cultivators licensed	Area licensed	Total outturn	Average outturn per bigha	
				Mds	Srs
1912 13	2,959	3,063	7,078	2	12
1934-35	1,939	870	2,992	3	17
1935 36	1,811	716	3,006	4	8
1936 37	1,549	531	1,748	3	12

Licenses for retail sale were settled under the "Bengal Fixed Fee System" Under this system, the retail price of the drug is fixed, and licensees pay monthly license or vend fees on the issues taken out in the preceding month on a graduated scale

1,255 retail licenses were issued in 1936 37, against 1,242 and 1,422 retail licenses in 1935-36 and 1912-13, respectively

22 *Duty, consumption and average taxation* —The rate of duty in 1936-37 was Rs 40-12-0 per seer of *Ganja* upto 16th April and Rs 42-4-0 for the remaining period of the year, against Rs 11 in 1912-13 The drug was consumed in all districts The consumption of *ganja* in the districts of Bengal in 1936-37 amounted to 812 mds 7 seers, against 811 mds 17 seers in 1935-36* and 3,070 mds in 1912-13 The average taxation of *ganja* was Rs 76 16 per seer, of which 42 25 were derived from duty and Rs 33 91 from vend fees In 1935-36 the average taxation on *ganja* was 76 70 per seer (Rs 40 75 from duty and Rs 35 95 from vend fees), against Rs 22 9 (Rs 11 from duty) in 1912-13

23 *Duty arrangements in regard to ganja exported outside the British districts of the Province* —*Ganja* despatched to the United Provinces, Bihar and Orissa and Assam paid duty in those provinces *Ganja* could also be exported to other provinces in British India either in bond or on prepayment of duty in Bengal

Supplies to Cooch-Bihar and the Feudatory States of Orissa were allowed free of duty *Ganja* exported elsewhere paid duty at the rate current in Bengal before issue

Charas

24 *Supply, duty and vend arrangements* —The use of *charas* was confined to a few towns in Western and Central Bengal It was procured from Central Asia through the medium of licensed contractors in the Punjab and paid duty in Bengal at the rate of Rs 73 per seer, half of which had to be deposited by the importer before he could get a permit for import,

the balance being paid on arrival of the consignment. The rate of duty on *charas* during the year 1912-13 was Rs 12 per seer.

The right of retail vend was disposed of under the "Bengal Fixed Fee System". The number of sanctioned shops was 38 in 1936-37, against 34 in 1935-36 and 51 in 1912-13.

25 *Consumption and average taxation*—The consumption of *charas* in 1936-37 was 18 mds, compared with 18 mds 1 seer in the preceding year and 27 mds in 1912-13. The average taxation per seer was Rs 130 95, of which Rs 73 00 were derived from duty and Rs 57 95 from vend fees, compared with Rs 132 30 in 1935-36 and Rs 53 8 in 1912-13.

Bhang

26 *Supply, duty, vend arrangements, imports and exports*—The cultivation of the *bhang* plant was forbidden, but it grew wild in many parts of Bengal. The collection of *bhang* for use as an intoxicant or for sale, was prohibited. The drug was obtained from the wholesale contractors in the district of Bhagalpore in Bihar and Orissa by the *Ganja Cultivators' Co-operative Society*, Naogaon, who were given the exclusive privilege of supply to retail vendors in the Presidency. Duty was levied on issues from warehouses to retail vendors at the rate of Rs 3-8-0 a seer throughout the Presidency.

Bhang could be exported to Nepal, to the States of Bhutan and Sikkim, to the Tripura State and to French Chandernagore only on payment of duty in Bengal. In 1936-37, 1 maund 28 seers of *Bhang* were exported on payment of duty, against 1 maund 12 seers in the previous year.

The retail vendors of *Bhang* were licensed under "The Bengal Fixed Fee System" as in the case of *ganja* and *charas*. Besides ordinary retail licenses, druggists' permits for the manufacture and sale of *bona fide* medicinal preparations containing *Bhang* were granted to approved medical practitioners. In 1936-37, 1,084 licenses were granted for its retail vend, including 704 permits. Licenses issued for the retail sale of *Bhang*, including druggists' permits during 1935-36 were 1,027, against 444 in 1912-13.

27 *Consumption and average taxation*—The consumption of *bhang* in the year under review in the districts of Bengal was 209 mds 8 srs, compared with 215 mds 17 srs in 1935-36 and 698 7 mds in 1912-13. In 1936-37 the average taxation was Rs 12 87 per seer (of which Rs 3 50 was derived from duty and Rs 9 37 was derived from vend fees) whereas in 1935-36 it was Rs 14 06 per seer, and in 1912-13 Rs 3 7 per seer.

28 *Consumption and taxation statistics for ganja, charas and bhang together*—Taking *ganja*, *charas* and *bhang* together, the total consumption of hemp drugs in Bengal in 1936-37 amounted to 1,039 4 mds or 0 84 seers per 1,000 of the population according to the census figures of 1931. The general average taxation thereon was Rs 66 7 per seer, of which Rs 30 2 were derived from duty and Rs 36 5 from vend fees. In 1935-36 the total consumption of hemp drugs of all descriptions amounted to 1,044 8 mds or 0 85 seer per 1,000 of the population*. In 1912-13 it was 3,796 mds or 3 34 seers per 1,000 of the population. The general average taxation in 1935-36 was Rs 65 6 per seer (Rs 34 8 from duty and Rs 30 8 from vend fees). In 1912-13 it was Rs 20 22 (Rs 9 8 from duty and the balance from vend fees).

29 *Prosecutions and convictions* —The arrest for “illicit cultivation or collection of *ganja* or *bhang*” increased from 123 to 163, prosecution for “unlicensed sale of hemp drugs” decreased from 140 to 112. The arrests for “illicit possession of *ganja*” decreased from 289 to 223 and those for “illicit possession of *charas*” increased from 127 to 133. The number of arrests for “illicit possession of *bhang*” decreased from 424 to 402. The prosecutions for “unlawful import, export or transport of hemp drugs” were 26, against 30 in the previous year. The total number of persons convicted for offences relating to hemp drugs was 860, compared with 928 in the preceding year and 264 in 1912-13. There was thus an increase of 225·8 per cent in the number of convictions in 1936-37, compared with that of the year 1912-13 and a decrease of 7·3 per cent on the figures of the preceding year (See Statement V)

CHAPTER V

BURMA

30 *General prohibition of the use of Hemp Drugs*—The use of hemp drugs by ordinary persons, and their production, import and sale have been generally prohibited in Burma since 1873, the object being to keep Burmans from contracting the habit of consuming these drugs to which they had not previously been accustomed. Experience had shown that there was no risk of Burmans acquiring a taste for these drugs. On the other hand there was a very large illicit traffic in *ganja* which was grown by hill people in remote areas and smuggled into towns for consumption by Indians. The latter for the greater part were persons who had become addicted to the drug in India and paid little heed to a legal prohibition which was not in force in their homes in India. A proposal for the sale of *ganja* to Indian addicts under a system of registration and rationing was rejected by the Legislative Council in 1934.

31 *Special Licences for Possession for Medicinal purposes*—Possession of hemp drugs was prohibited except when possessed for medicinal purposes in the treatment of elephants or other beasts by (a) veterinary practitioners, or (b) other persons, under a license granted by the Commissioner of the Arakan Division for that Division and by the Excise Commissioner for the rest of Burma. The number of licenses issued for the possession of *ganja* for the treatment of elephants was 15, against 16 in the previous year and 17 in 1912-13. The fees realized from these licenses amounted to Rs. 75 in 1936-37, compared with Rs. 80 in 1935-36 and Rs. 85 in 1912-13.

Holders of such licenses obtained their supplies from the stocks of illicit *ganja* confiscated by Government. This was sold to them at the rate of Rs. 5 per viss of 140 tolas.

Orders permitting pharmacists to keep and sell under license galenic preparations of hemp were passed in 1931-32 by the Local Government. Five such licenses, all in Rangoon, were issued in the province in 1936-37.

32 *Offences and convictions, seizures and smuggling of hemp drugs*—Seizures of illicit hemp drugs rose from 165,834 tolas in 1935-36 to 181,337 tolas in 1936-37, and convictions fell from 652 in 1935-36 to 607 in 1936-37 *. In 1912-13 seizures amounted to 152,945 tolas and convictions to 501.

* A record seizure of 44,515 tolas of illicit *ganja* was made in Mandalay District during the year

CHAPTER VI

Bihar

32 *General revenue statistics* —The revenue from hemp drugs (*ganja*, *ganja* and *ganja* there of) for the year 1936-37 was Rs. 19,37,000, as shown below, and amounted to 16.6 per cent of the total excise receipts of the Province.

	Duty	Vend fees	Total
	Rs	Rs	Rs
<i>Ganja</i>	11,07,000	7,78,000	18,85,000
<i>Bhang</i>	20,000	32,000	52,000
Total	11,27,000	8,10,000	19,37,000

The total receipts from hemp drugs in 1912-13 and 1935-36 amounted to Rs. 23.06 lakhs and Rs. 19.96 lakhs, respectively, and the percentage which these revenues bore to the total excise revenue were 22.2 in 1912-13 and 16.3 in 1935-36.

Ganja

34 *Supply and vend arrangements* —There were licensed warehouses for *ganja* in every district maintained under Government supervision at district and sub-divisional headquarters by licensed wholesale vendors (*goladars*) who got their licences free of charge. The wholesale vendors procured *ganja* either from the Co-operative Society of *ganja* growers at Naogaon in the Rajshahi district of Bengal or from licensed cultivators of Bhagalpur, Darbhanga and Muzaffarpur and sold it to holders of retail licenses. Six licenses for the cultivation of *ganja* in the district of Bhagalpur, two in the district of Darbhanga and one in the district of Muzaffarpur were granted in 1936-37, and the whole quantity manufactured was supplied to the wholesale vendors of this province. The auction system of settling retail licenses was in force in all the districts of the Province. 43 wholesale and 1,114 retail licenses were issued in 1936-37, against 106 wholesale and 1,112 retail licenses issued for the retail sale of *ganja* in 1912-13. The corresponding figures in 1935-36 were 43 and 1,102, respectively.

35 *Duty, consumption and average taxation* —Duty was payable on the issue of the drug from the wholesale vendors' *golas* (warehouses). The rate per seer in force in 1936-37 was Rs. 40 in the districts of the Chota Nagpur division, in the district of the Santal Parganas, Gaya and Shahabad and portions of the districts of Monghyr and Bhagalpur, lying south of the Ganges. In the rest of the province the duty remained at Rs. 35 a seer. In 1912-13, the rate was Rs. 11 per seer.

The consumption of *ganja* in the British districts of the province in 1936-37 amounted to 721 maunds 23 seers, and the taxation realized thereon was Rs 10 84 lakhs from duty and Rs 7 78 lakhs from vend fees. The average taxation per seer was thus Rs 64 52, of which Rs 37 56 were derived from duty and Rs 26 96 from vend fees. Duty amounting to Rs 0 23 lakh on 28 maunds exported on payment of duty to Nepal and Kharsawan was also realized during the year under review. 20 maunds of *ganja* were exported on payment of duty out of the province in 1935-36, against 363 maunds in 1912-13, and the receipts therefrom were Rs 0 20 and Rs 1 6 lakhs, respectively.

The consumption of *ganja* in the British districts of the province amounted to 733 maunds 14 seers in 1935-36 and 2,108 maunds in 1912-13. The revenue derived from this drug amounted to Rs 19 78 lakhs in 1935-36 and Rs 18 42 lakhs in the year 1912-13. The average taxation per seer was Rs 65 7 in 1935-36 and Rs 21 8 in 1912-13.

36 *Duty arrangements in regard to ganja exported*—*Ganja* could be exported to other provinces in the British India, either in bond or on prepayment of duty in force in Bihar. The duty paid exports to Nepal and the Chota Nagpur States (Kharsawan and Seraikella) amounted to 28 maunds. With effect from the 1st September, 1936, *ganja* and *bhang* were supplied to the latter two States, free of duty.

Charas

37 *Supply, duty and vend arrangements*—The sale of *charas* has been prohibited in this province since the year 1924-25. In 1912-13, the use of *charas* was confined to three districts, viz, Gaya, the Santhal Parganas and Manbhum. The drug was procured either from the Punjab or from wholesale vendors in other provinces.

Bhang

38 *Supply, duty and vend arrangements*—*Bhang* grows wild in many parts of Bihar, but collection for purposes of sale was permitted only in the district of Purnea. The whole quantity collected in Purnea was transported to the central *gola* at Bhagalpur whence it was sold according to requirements. The total requirements of the province, as well as of Bengal and Orissa, which obtained their supplies of *Bhang* from Bhagalpur, were estimated, and a contract was given to one person for the collection and storage of that quantity for supply to licensed wholesale vendors, subject to a fixed maximum price. The contractor was selected by tender with reference chiefly to the price at which he was prepared to supply the wholesale dealers, he had to pay no fees for the exclusive privilege of collection and supply. The maximum price of supply fixed for the period of three years commencing from the 1st April 1934 was Rs 4 a maund. The *bhang* was collected and stored under the supervision of Excise officers in a Government warehouse established at Bhagalpur and was issued thence to wholesale vendors under bond.

39 *Import and export*—There was no import of *bhang* from any Province.

The wholesale vendors, who obtained their licenses free of charge, were required to keep their stocks of *bhang* in warehouses (*golas*) under Government supervision. Duty on the drug was paid by retail vendors at the time of its issue from the warehouse. The rate of duty per seer was Rs 3 throughout the province, except in the North Gangetic tract and in the district of Patna where it was Rs 2.

The export of *bhang* was subject to conditions similar to those for *ganja* (*vide* paragraph 35 above). In 1936-37, 30 seers were exported on payment of duty in Bihar to the Chota Nagpur Political States (Kharsawan and Seraikella) and 226 maunds in bond to Bengal and Assam. 50 seers were also exported to the Kharsawan and Seraikella States without payment of duty.

Licenses for retail sale of *bhang* were settled in all districts like licenses for retail sale of *ganja*, under the auction system. Permits for the possession of *bhang* in excess of $\frac{1}{4}$ th seer, but not exceeding 5 seers at a time, and for its retail sale for medicinal purposes only were also granted by Collectors to approved medical practitioners on payment of a nominal fee of Re 1 for the year. In 1936-37 one license was granted for the collection and supply of *bhang*, 30 for wholesale vend, 342 for retail vend and 94 druggists' permits. The number of these licenses during the year 1912-13 and 1935-36 was as follows —

<i>Bhang</i>	1912-13	1935-36
For collection and supply	3	1
For wholesale vend	39	30
For retail vend	250	309
Druggists' permits	19	92

40 *Consumption and average taxation* —The consumption of *bhang* in the British districts of Bihar in 1936-37 amounted to 181 maunds and the average taxation thereon was Rs 7 0 per seer, of which Rs 2 7 were derived from duty and Rs 4 3 from vend fees. The consumption of *bhang* in 1935-36 amounted to 165 maunds, against 400 maunds in 1912-13. Average taxation per seer of *bhang* (duty and vend fees) was Rs 7 5 in 1935-36 and Rs 2 4 in 1912-13.

41 *Changes* —No changes were introduced during the year under review.

42 *Offences and convictions* —The number of persons convicted for illicit cultivation of the hemp plant was 38 in the year 1936-37, against 32 in 1935-36. Twenty persons were convicted for unlicensed sale of *ganja* or *bhang*, against 33 in the preceding year. There were 250 convictions for the illicit possession of *ganja* or *bhang*, compared with 404 in the previous year. 292 persons were convicted for unlawful export or transport of *ganja* or *bhang*, against 276 in the preceding year. The total number of convictions for offences relating to *bhang* and *ganja* in 1936-37 was 600, against 745 in the preceding year and 112 in 1912-13.

43 *Consumption and taxation statistics for ganja and bhang together* — Taking *ganja* and *bhang* together, the total consumption of hemp drugs in the British districts of Bihar and Orissa in 1936-37 amounted to 902 maunds 23 seers or 1 1 seers per 1,000 of population according to the census figures of 1931. In 1935-36 the average consumption of hemp drugs (various sorts taken together) per 1,000 of population amounted to 1 1 seers, against 3 4 seers in 1912-13. The average taxation on consumption in 1936-37 was Rs 30 5 per seer from duty and Rs 22 4 from vend fees, or Rs 52 9 per seer in the aggregate. The total taxation per seer during the preceding year was Rs 55 0, against Rs 19 6 in 1912-13. The duty paid exports outside the province during 1936-37 amounted to 29 maunds on which a duty of Rs 0 23 lakh was realized.

CHAPTER VII

ORISSA

44 *General Revenue Statistics* —The revenue from hemp drugs (*Ganja*, *bhang* and preparations thereof) during the year 1936-37 was Rs 5,36,000 as shown below —

	Duty	License fee	Total
	Rs	Rs	Rs
<i>Ganja</i>	3,32,000	1,82,000	5,14,000
<i>Bhang</i>	9,000	13,000	22,000
Total	3,41,000	1,95,000	5,36,000

The percentage which the revenue from hemp drugs bore to the total excise revenue was 16.4 during the year, against 15.7 in the preceding year

Ganja

45 *Supply and vend arrangements* —The supply of *ganja* was obtained from outside the province. For the districts of Cuttack, Puri, Balasore, Sambalpur, Angul and the Khondmals round *ganja* was obtained from Bhagalpur in Bihar and for the districts of Ganjam and Koraput *ganja* in the form of pressed cake was received from Vetapalem in Madras. A certain amount of *ganja* was also received from Naogaon in Bengal for supply to some of the Orissa States. The settlement of licenses was made under the auction system and 11 wholesale and 270 retail licenses were issued during the year, against an issue of 11 wholesale and 254 retail licenses in the preceding year. The retailers of the districts of Ganjam and Koraput obtained their supply direct from Vetapalem in Madras, while those in the rest of the province got their supply from licensed warehouse, called *Golas*, maintained by licensed wholesale vendors under Government supervision at the district and sub-divisional headquarters.

The total quantity of *ganja* consumed in the province was 221 maunds and 39 seers, against 228 maunds and 21 seers in the preceding year and the taxation realised thereon was Rs 3 26 lakhs from duty and Rs 1 82 lakhs from license fees. The average taxation per seer of *ganja* amounted to Rs 57 2 (Rs 36 67 from duty and Rs 20 53 from vend fee). Duty amounting to Rs 05 lakh on 8 maunds 20 seers exported to the states was derived during the year under review.

47 *Duty arrangements in regard to Ganja exported*—*Ganja* is supplied free of duty to the Orissa States except Bonai and Gangpur which take their supplies from the Government *Ganja Gola* at Sambalpur on payment of duty. In consideration of this concession the states undertake to prohibit completely the cultivation of hemp plant in their territories and the sale and possession of any variety of *ganja* other than that received from the British Warehouses and to co-operate with the Provincial Government in the matter of suppression of smuggling and illicit cultivation of *ganja* and to enforce the same rate of duty as is in force in the neighbouring districts. Three hundred and fifty-three seers of *ganja* were issued to eleven States, free of duty, under the arrangement during the year.

Charas

48 No license was granted for the sale of *charas* during the year under review as it was not in use in the province.

Bhang

49 *Supply, duty and vend arrangements*—Arrangements for the supply of *bhang* to the retail vendors were the same as in the case of *ganja*. The rate of duty per seer of *bhang* was Rs 12-8-0 in the districts of Ganjam and Koraput and Rs 3 in the rest of the province. There was no separate license for the retail sale of *bhang* in the two districts mentioned above while in the sub-divisions of Khondmals there was no *bhang* shop. In the rest of the province 42 licenses were issued for the retail sale of the drug. Forty druggists' permits were issued by the Collector of the districts to approved medical practitioners on payment of a nominal fee of Re 1 per annum for possession and retail sale of *bhang* for medical purposes only in excess of the limit of possession of 20 tolas.

50 *Imports and exports*—*Bhang* was imported from Vetapalem in Madras to the districts of Ganjam and Koraput and from Bhagalpur in Bihar to the rest of the province.

Exports were confined to the Orissa States only and under the same arrangements as in the case of *ganja*. Fifty-one seers were issued to these States on payment of duty and 280 seers without duty.

51 *Consumption and average taxation*—The consumption of *bhang* in the province during the year amounted to 2 657 seers, against 2,710 seers in the preceding year.

The average taxation per seer of *bhang* amounted to Rs 8 38, of which Rs 3 44 represented duty and the rest the licence fee.

52 *Offences and convictions*—The total number of persons convicted for offences relating to the hemp drugs was 38. Of these persons 15 were convicted for illicit cultivation, 2 for unlicensed sale, 12 for illicit possession and the remaining 9 for unlawful export or transport of *ganja* or *bhang*.

53 *Consumption and taxation statistics for Ganja and Bhang together* — The total consumption of *ganja* and *bhang* amounted to 288 maunds and 16 seers or 1 4 seers per 1,000 of population according to the census figures of 1931. The corresponding figures for the preceding year were respectively 296 maunds and 11 seers and 1 5 seers. The average taxation during the year amounted to Rs 32 79 (Rs 20 055 from duty and Rs 12 735 from vend fee) against Rs 32 59 (Rs 20 53 from duty and Rs 12 06 from licence fee) in the preceding year. The aggregate of *ganja* and *bhang* exported to the States on payment of duty and the duty realised thereon during the year was respectively 191 seers and Rs 5,753, corresponding to 165 seers and Rs 5,712 in the preceding year.

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CHAPTER VIII

UNITED PROVINCES

54 *General Revenue Statistics* —The total receipts from hemp drugs for the year ending March 31, 1937, were Rs 44 22 lakhs as shown below, being 28 0 per cent of the total excise revenue —

	Duty	Vend fee, etc	Total
	Rs	Rs	Rs
<i>Ganja</i>	4,46,689	} 22,50,980	44,21,814
<i>Charas</i>	14,22,222		
<i>Bhang</i>	3,01,923		
Total	21,70,834	22,50,980	44,21,814

Receipts from hemp drugs during the year 1935-36 amounted to Rs 36 40 lakhs, and were 26 0 per cent of the total excise revenue. In 1912-13, the revenue from these drugs was Rs 24 06 lakhs and the percentage that it bore to total excise revenue was 19 1.

A licence for the vend of hemp drugs covered the vend fee of all the three descriptions of hemp drugs.

Ganja

55 *Supply and storage* —No *ganja* was produced in this province and its import was permitted only from Bengal. The import had to be made by railway and under bond and was required to be covered by a pass. The drug was required to be consigned to the Collector of a district in which a bonded warehouse, established for the storage of hemp drugs, was situated. Duty was levied on the net weight of *ganja* as it was issued from the warehouse to licensed vendors.

56 *Duty and consumption* —The rates of duty levied per seer in each of the years 1912-13, 1935-36 and 1936-37 were as follows —

On *baluchar ganja* obtained direct from Rajshahi (the district of production in Bengal)

1912-13	1935 36	1936 37	
Rs	Rs	Rs	Rs
11-0 0	{ 33 2 0 and 33 6 0	34 10 0 and 34-14-0	35 0 0 and 35 4 0

The total consumption of *ganja* in 1936-37 was 319 maunds, compared with 214 maunds in 1935-36 and 408 maunds in 1912-13.

Charas

57 *Supply* —*Charas* came from Central Asia through warehouses in the Punjab. Import from the Punjab had to be made by rail only and covered

by a pass. The drug had to be consigned, in the manner already described in the case of *ganja* to a bonded warehouse. Duty was levied on the net weight issued from the warehouse.

58 *Duty and consumption* —In 1936-37 the duty varied from Rs 56-8-0 to Rs 58-0-0 per seer, in 1935-36 it was from Rs 56 to Rs 57, as against Rs 12 in 1912-13.

An export duty of Re 0-2-0 per seer was levied on all *charas* exported from the United Provinces under bond. *Charas*, *ganja* and *bhang* were exported under bond to Benares State from the Benares Drugs Warehouse. *Charas* was also allowed to be exported free of duty annually to Benares, Rampur and Tehri States up to the limits of 640, 200 and 50 seers, respectively.

The consumption of *charas* in the United Provinces in the year ending March 31, 1937, was 622 maunds, against 540 maunds in 1935-36 and 1,254 maunds in 1912-13. A special staff consisting of 6 excise inspectors and 65 peons was working on the borders of these two provinces to stop the smuggling of *charas* from the Punjab and Delhi Provinces largely due to the reduction of duty on *charas* to Rs 20 a seer in these provinces in 1928. The efforts of this staff met with considerable success.

Bhang

59 *Production, taxation and consumption* —The import of *bhang* into the United Provinces was prohibited. The only source of supply was the spontaneous growth of the wild hemp plant in the Himalayan submontane tracts. The collection of the plant was regulated by the issue of licences to supply contractors of hemp drugs. The cultivation of the hemp plant for the production of *bhang* has been prohibited throughout the province since 1925-26. Its cultivation for fibre and seed was permitted in the hilly portion of the Kumaon Division.

The total consumption of the drug during the year was 2,916 maunds. In 1935-36, the quantity of *bhang* consumed was 2,981 maunds. In 1912-13, the total consumption of the drug was estimated at 1,996 maunds. The collection of the drug of spontaneous growth was restricted to the following districts, viz —

Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Kheri, Pilibhit, Bahraich, Gonda, Basti and Gorakhpur.

The duty on *bhang* varied from Re 0-12-0 to Rs 3-4-0 per seer during the year and was Re 0-10-0 to Rs 3-4-0 in 1935-36. In 1912-13 duty was levied at the rate of Rs 4 per maund or Re 0-1-7 per seer only on the transport of the drug from the districts of collection.

the contract supply of country spirit were utilised for the storage and issue of all the three varieties of hemp drugs

There were 77 warehouses. The drugs were transported or imported, as the case might be, to the warehouses under bond by the contractors

61. *General vend arrangements*—In 1936-37 there were 2,220 retail shops. With effect from April 1, 1936, shops were settled under the auction system like country spirit. In 1935-36, there were 2,214 retail shops against 102 wholesale and 3,463 retail shops during the year 1912-13. The average selling price of *ganja* and *charas* was Rs. 100 and 120 per seer respectively and that of *biang* was Rs. 5 a seer except in the submontane districts where it was sold at Rs. 2-8-0 a seer.

62. *Administrative changes*—The important administrative change during the year was the abolition of the packet system for the sale of hemp drugs.

63. *Prosecutions and corrections*.—The difference in duty on *charas* between U. P. and the neighbouring western provinces of Delhi, Punjab and N.-W. F. P. continued to make inter-provincial smuggling a profitable venture and smuggling into U. P. continued on an organised and systematic scale.

Had the Special *Charas* staff not been appointed to deal with *charas* smuggling in 1928, when the western provinces referred to above reduced their rate of duty, the situation would probably have assumed a more serious aspect. The staff continued to do useful work under the efficient supervision of Rai Sahab Pandit B. N. Kak, Assistant Excise Commissioner, Saharanpur.

The total quantity of *charas* seized was 87 seers (214) during the year under report. The special *Charas* staff was responsible for the seizure of about 47 seers, while the district excise staff and the police seized the remainder. The fall was partly due to the difficulty of obtaining supplies from the source in measure to the ingenious and novel methods employed by smugglers and partly to the comparatively cheaper prices charged by the licensed vendors under the auction system.

Smuggling of Nepali *Ganja* for private consumption and for sale in districts bordering on Nepal continued on a regular scale, as the prices of the drugs in Nepal were comparatively much cheaper.

Some *ganja* collected from the spontaneous growth of hemp plants was also said to be used in the submontane districts.

Crime in connection with *Biarg* was not of any significance.

Total number of cases under hemp drugs was 623 (585).

64. *Total consumption of hemp drugs and average rate of tax*.—Taking *ganja*, *charas* and *biarg* together, the total consumption of hemp drugs in the United Provinces was 3,858 mounds in 1936-37 or 3.19 seers per 1,000 of the population, according to the census figures of 1931, and the average tax on thereon amounted to Rs. 29.7 per seer, of which Rs. 14.1 were derived from duty. In 1935-36 the total consumption of hemp drugs of various descriptions taken together, amounted to 3,735 mounds, against 6,658 mounds in 1912-13. The average total consumption of hemp drugs per 1,000 of the population amounted to 3.00 seers in 1935-36 against 5.6 seers in 1912-13. The average tax on per seer of hemp drugs (of all sorts) taken together was Rs. 24.4 in 1935-36, against Rs. 9.0 in 1912-13.

CHAPTER IX

PUNJAB.

65 *General revenue statistics*—The principal source of revenue for hemp drugs in the Punjab was *charas*. The amount recovered from the duty on *charas* including warehouse dues was Rs 7 09 lakhs. In addition, Rs 0 21 lakh was recovered from transport duty on *bhang* and Rs 5 33 lakhs from licence fees for the vend of *charas* and *bhang*, making a total of Rs 12 66 lakhs. The corresponding figures in the previous year were Rs 8 06, Rs 0 28 and Rs 5 50 making a total of Rs 13 84 lakhs.

Charas

66 *Import, duty, possession and local consumption*—*Charas* is collected from the flowers of the female hemp plant in Central Asia. It does not materialise on hemp plant in India. It is collected in the form of a powder and kneaded into a sticky mass, under the heat of the sun. It is transported via Peshawar (where it is first registered by a clerk) to Leh in the Kashmir State territory. The Punjab Government have established a warehouse at Leh and maintain a special staff. Each bundle of *charas*, which ordinarily weighs 50 seers or a little less, is recorded in the warehouse and is forwarded either to Kulu or to Rawalpindi, or else consumed in the Kashmir State territory under the direct control of the State Government. There are four warehouses in the Punjab, at Sultanpur (Kulu), Hoshiarpur, Amritsar and Rawalpindi. On arrival at each of these warehouses in the Punjab the bundles are again registered. Transport after leaving Leh, is only permitted in bond under a pass. Warehouses have also been established in the North-West Frontier Province and *charas* is imported from Chitral in bond into the Punjab. The strict control and supervision exercised in this manner over imports minimises the risk of illicit importation, which can only take place, if the smuggler is prepared to smuggle the *charas* the whole way from Central Asia into India. *Charas* cannot be kept in a warehouse for more than two years, after which it must be either destroyed or released from bond on payment of duty, which since July 1928 has been at Rs 20 a seer. Warehouse dues are charged for the safe custody of *charas* in a Government warehouse. *Charas* is purchased from the importers either by retail vendors or by wholesale vendors who supply it to retail vendors. The fee for a wholesale licence for import in bond is Rs 5 per annum, and for a wholesale licence out of bond is Rs 16. This out of bond licence also covers the wholesale vend of *bhang*. Licences for the retail vend of *charas* and *bhang* are auctioned at the same time as liquor licences each year. The fixed maximum price for *charas* was nine annas per tola when the duty was reduced to Rs 20 per seer, but it was raised on the 1st April 1931, to twelve annas. In Lahore, Rawalpindi and Multan Divisions this represented the fixed retail price. The maximum limit of private possession for *charas* is three tolas. The total sale of *charas* for consumption in the Punjab in 1936-37 was 441 maunds as compared with 431 maunds in the previous year and 637 maunds in 1912-13. The raising of duty to Rs 60 per seer gave rise to much smuggling with the result that local consumption greatly declined but recovered when the duty was reduced to Rs 20.

67 *Charas contracts* —Owing to the dealers in *charas* having combined in forcing up the price of *charas* to an unreasonably high level, the Punjab Government, acting in co-ordination with the Government of Bengal and the administrations of North-West Frontier Province, Baluchistan, Delhi and Ajmer-Merwara, and following to some extent the example of the United Provinces Government, arranged to call for tenders in advance for the wholesale supply of *charas*, thus bringing down the price exclusive of duty which had risen in 1930 as high as Rs 6 per seer to about Rs 5-8-0 per seer in 1931-32, Rs 4 per seer for delivery in 1932-33, Rs 2 in 1933-34, Rs 1-12-0 in 1934-35, Rs 1-9-0 in 1935-36 and Rs 1-6-0 in 1936-37. Subsequently many Indian States in the Punjab, Rajputana and Central India arranged through the Punjab Government for similar contracts at rates of about Rs 2 per seer for both 1932-33 and 1933-34. The reduction of about Rs 4 per seer in the wholesale price of *charas* is equivalent to a saving for the various administrations in India concerned of about three lakhs of rupees a year. All this amount had not previously gone into the pockets of the wholesale dealers, since owing to rivalry among themselves they imported each year amounts far in excess of the annual requirements of the country. A very large quantity of *charas* had to be destroyed, when it deteriorated and became unfit for consumption. In future the dealers will know their requirements in advance, and will be able to arrange their imports economically.

Bhang

68 *Cultivation and taxation* —The hemp plant grows wild in the sub-montane districts of the Punjab and cultivation is unrestricted in the districts of Ambala, Simla, Jullundur, Hoshiarpur, Gurdaspur, Kangra, Rawalpindi, Attock and Dera Ghazi Khan. In other districts cultivation is prohibited except in small plots of land and special licence by *fakirs* and other persons attached to religious institutions for their own consumption. No acreage duty is levied. An import, transport and export duty is levied on *bhang*. This in 1930-31 was Rs 6 per maund and was raised from the 1st April 1931, to Rs 10.

69 *Vend of bhang and charas* —The number of licences issued for the wholesale vend of *bhang* and *charas* in 1936-37 was 91 as against 99 in the previous year and 75 in 1912-13. The retail vend licences were disposed of by auction at the same time as liquor licences. Most of the shops auctioned were for the sale of both drugs. In 1936-37 there were 196 shops for the sale of both drugs, *charas* and *bhang*. 98 separate shops for *charas* only and 93 separate shops for the sale of *bhang* only, as compared with 188, 96 and 93 in the previous year and 396, 96 and 49 in 1912-13.

70 *Total consumption and average taxation* —The total consumption of both *charas* and *bhang* in 1936-37 was 2,300 maunds giving average consumption of 3.91 seers per thousand of the population according to the census figures of 1931 and average taxation of Rs 9.1 per seer. The corresponding figures of taxation for 1935-36 were Rs 9.8 and for 1912-13 Rs 6.3 per seer.

Ganja

71 The use of *ganja* is prohibited in the Punjab.

72 *Offences relating to charas* —The reduction in the duty on *charas* from Rs 60 to Rs 20 per seer caused a great decrease in the smuggling.

of *charas* into the Punjab for local consumption. At the price now ruling it is not worthwhile for the smugglers to bring *charas* into the Punjab except for export to such provinces, as the United Provinces and Bengal, where the duty still remains at Rs 60 per seer or to other provinces where the consumption of *charas* is absolutely prohibited. The total quantity of contraband *charas* seized was as follows —

	Maunds
1936 37	2
1935 36	2
1934 35	7
1933 34	13

CHAPTER X

CENTRAL PROVINCES AND BERAR

73 *General revenue statistics*—The hemp drugs receipts for the calendar year 1936 amounted to Rs. 9,38,000,* being 15·2 per cent of the total Excise revenue for that year (including cost price of opium). In 1935, the hemp drugs receipts amounted to Rs. 8,57,000†, against Rs. 7,40,000 in 1912-13, and the revenue from these drugs represented 14·5 per cent of the total Excise revenue in 1935, against 7·0 per cent in 1912-13.

Ganja

74 *Source of supply*—The cultivation of the hemp plant for the production of *ganja* was restricted to the Khandwa tahsil of the Nimar district and was there carried on under license, the cultivators being bound to harvest their crop under Government supervision, and to store the produce in a Government storehouse, whence it was issued to local bonded warehouses for consumption in the British district and the old Central Provinces States of the province. All issues were made under the supervision of a responsible Government officer of the rank of Excise Inspector.

The Nimar district at one time produced sufficient *ganja* not only to meet the demand of the Central Provinces and Berar, but to allow of large exports to the United Provinces and to numerous States outside the province such as Gwalior, Indore, Rewa and Bhopal. From the year 1892, however, the export trade gradually declined and no *ganja* was exported, except to Berar between the years 1899-1900 and 1906-07. The amount of *ganja* produced declined simultaneously with the demand for export, and was now just sufficient to meet the demands of the Central Provinces and Berar.

75 *Duty and vend arrangements*—*Ganja* intended for consumption in the Central Provinces and Berar is issued from the Khandwa storehouse, and is stored in a Government warehouse at the headquarters of most of the tahsils and at other warehouses. From the warehouses, the *ganja* is issued to retail vendors who pay duty on the quantity they purchase.

The rate of issue price of *ganja* was Rs. 40 per seer as compared with Rs. 7-8-0 duty in 1912-13. It was Rs. 55 in the year 1932 except that the price of the old *ganja* of the crop of 1929-30 was reduced from Rs. 55 to Rs. 40 per seer, with effect from the 16th June 1932, as the drugs had deteriorated. A new system was introduced at the close of the year 1918-19. Wholesale vendors were eliminated and the entire crop was purchased by Government and supplied direct to the retail vendors at a fixed price. The cost price of *ganja* was fixed at Rs. 2-8-0 per seer throughout the province in contrast to the fluctuating and often widely divergent prices previously charged by wholesale vendors. The result was an increase in licence fees, a net gain on the sale-proceeds of *ganja* and a regular supply of the drug in all shops.

In 1936 the rates per seer of cleaned *ganja* payable to the cultivators were Re. 0-14-6 for Badgaon Gujjar and Re. 0-13-6 for Tigharia.

The right of retail vend was disposed of annually by auction for each shop separately. The number of shops in 1936 was 711 against 713 in the preceding year and 1,035 plus 4 temporary shops in 1912-13.

*The statistics of revenue are in each case given to the nearest thousand rupees.

†Including cost price.

76 *Consumption, revenue and average taxation*—The sales of *ganja* to retail vendors in the British districts of the Central Provinces and Berar in 1936, amounted to 322 maunds, and the revenue realized from the drug was Rs 5,15,000 from issue price on issues to the retail vendors from warehouses, and Rs 2,97,000 from licence fees for the privilege of retail vend. The average taxation from vend fees thus amounted to Rs 23 0 per seer on *ganja* sold to the retail vendors. Adding to this issue price at the rate of Rs 40 per seer, the total average taxation of such sales amounted to Rs 63 0 per seer.

In 1935, the sales of *ganja* to retail vendors in the British district amounted to 322 maunds, against 1,178 maunds in 1912-13, and the revenue realized from the drug in 1935 amounted to Rs 5,16,000 from issue price and Rs 2,46,000 from fees for the retail vend, against Rs 3,59,000 from duty and Rs 3,33,000 from fees for the retail vend in 1912-13. The total average taxation per seer in 1935 amounted to Rs 59 0 (21 4 from vend fees) against Rs 14 6 (7 1 from vend fees) in 1912-13.

77 *Supply to Feudatory States*—*Ganja* is supplied free of duty to the old Central Provinces States of other than those transferred from Bengal in 1905. The States are bound not to permit the cultivation of the hemp plant in their territories, nor to issue the drug to their licensed vendors at a lower rate than the retail vendors of the province have to pay for it. The old Central Provinces States transferred from Bengal in 1905 are charged duty at Rs 12-8-0 a seer from 1st April 1936. The amount of *ganja* supplied to the Central Provinces States in 1936 was 37 maunds, against 26 maunds in the preceding year and 111 maunds in 1912-13.

Bhang.

78 *Average taxation and vend arrangements*—*Bhang*, which so far was being imported from Hoshiarpur in the Punjab, was imported from the Madras Presidency where it was cultivated under Government supervision and was of a better quality. It was stored in the Government godown at Khandwa, whence it was supplied to warehouses in the province for issue to retail vendors at a fixed price. The issue price of Rs 9 per seer in 1930 remained unchanged, against the duty of Rs 2 in 1912-13. It was retailed in special shops. The number of such shops in 1936 was 52. In 1912-13, the number of shops licensed for the exclusive sale of *bhang* was 12. As in the case of *ganja*, the right of vend was disposed of by auction and the revenue realized therefrom amounted to Rs 16,000 in 1936, against Rs 17,000 in 1935 and Rs 5,000 in 1912-13. The issue price on *bhang* issued from warehouses to retail vendors in 1936 was Rs 19,000, against Rs 18,000 in 1935 and Rs 5,000 in 1912-13, and the quantity sold was 52 maunds as against 49 maunds issued in 1935 and 60 maunds in 1912-13. The average taxation from vend fees on the sales to the retail vendors was Rs 7 5 in 1936 as against Rs 8 7 in 1935 per seer, against Rs 21 per seer in 1912-13. Adding to this the issue price, the total average taxation realized from the drug was Rs 14 5 in 1936 as against Rs 15 7 in the year 1935 per seer, against Rs 4 1 per seer in 1912-13.

Charas

79 Prior to 1906-07, there was no licit sale of *charas* in the Central Provinces and Berar, but in that year and the year following shops were licensed for the first time. The drug was purchased by Government and supplied only at one place in the province, viz., Jubbulpore, for the convenience of sepoys from the Punjab.

The only shop at Jubbulpore was closed permanently in the middle of August 1924 and thus the licit sale of the drug discontinued throughout the province

The total prohibition of *charas* in the province having proved a failure, two shops were opened from 1st January 1935 in the cities of Nagpur and Jubbulpore. The drug was imported from Hoshiarpur in the Punjab and stocked in the warehouses of Nagpur and Jubbulpore from where it is issued to retail vendors. The issue price was fixed at Rs 60 per seer. The vendis were disposed of by auction for a sum of Rs 28,400, issue price receipts being Rs 56,332 the total revenue amounted to Rs 84,732. The quantity issued was 934 seers. The average taxation from vend fees was Rs 30 4 per seer and from issue price receipts Rs 55 5 per seer, the total average taxation thus being Rs 85 9. The limit of individual possession was fixed at half a tola.

80 *Important change* —The issue price of *bhang* was raised from Rs 7 to Rs 9 per seer in 1930, and continued to be in force in 1936.

81 *Offences, convictions and seizures* —There were 28 cases of illicit cultivation of the hemp plant, against 21 in the preceding year and 18 in 1912-13. Cases relating to smuggling and possession in excess of the legal limit declined from 146 in 1935 to 143 in 1936 under *ganja* and 73 in 1935 to 55 in 1936 under *bhang*, and they increased from 111 in 1935 to 120 in 1936 under *charas*. The total number of offences relating to hemp drug in 1936 was 652, against 587 in the preceding year and 63 in 1912-13.

The total quantities seized in 1936 were 5 seers 71 tolas of *ganja*, against 5 seers 23 tolas in 1935, 28 seers 47 tolas of *charas*, against 2 maunds 32 seers and 54 tolas in 1935 and 21 seers 13 tolas of *bhang*, against 12 seers 17 tolas in 1935.

82 *Consumption of and average taxation on ganja, bhang and charas taken together* —The total consumption in British districts of the Central Provinces and Berar of licit *ganja*, *charas* and *bhang* taken together in 1936 was 397 maunds, being at the rate of 1 seer per 1,000 of the population according to the census figures of 1931. The general average taxation was Rs 58 per seer, of which Rs 37 were derived from issue price. The average consumption of hemp drugs per 1,000 of population was 1 0 seer in 1935 and 3 6 seers in 1912-13, and the average taxation per seer of hemp drugs amounted to Rs 55 (37 from issue price) in 1935, against Rs 14 6 (7 5 from duty) in 1912-13.

CHAPTER XI

ASSAY

83 *General revenue and statistics*—The revenue derived from hemp drugs (*ganja*, *bhang* and preparations thereof) during the year 1936-37 was Rs 5,08,161, as shown below amounting to 14.00 per cent of the total excise revenue —

	Duty	Vend fee	Total
	Rs	Rs	Rs
<i>Ganja</i>	2,45,362	2,62,534	5,07,896
<i>Bhang</i> and medicinal preparations of hemp drugs	Nominal	Nominal	568

In 1935-36 the total receipts from hemp drugs amounted to Rs 4,44,028 as against Rs 6.88 lakhs in 1912-13. The percentage of revenue from hemp drugs to total excise revenue was 12.39 in 1935-36 against 14.2 in 1912-13.

Ganja

84 *Supply and vend arrangements*—Warehouses for storage of *ganja* were maintained under Government supervision at almost all district and sub-divisional headquarters by licensed wholesale vendors who obtained their supply either direct from the Naugaon *Ganja* Cultivators' Co-operative Society, Limited, in the district of Rajshahi in Bengal or from other wholesale vendors. Retail vendors were required to take their requirements from these warehouses, duty and license fees being charged at the time of issue. The limit of retail sale of the drug was 3 tolas.

The number of wholesale and retail licenses in force in 1936-37 was 23 and 270, against 24 and 259, respectively, in the preceding year. In 1912-13 the numbers were 47 and 245.

85 *Duty, consumption and average taxation*—Duty on *ganja* was levied on issue from the wholesale vendor's *gola* at the rate of Rs 20-8-0 per seer upto 3rd May 1936, thereafter at the rate of Rs 22-0-0 per seer upto 8th October 1936 and thereafter at Rs 22-6-0 per seer. In the previous year the rate of duty on the drug was Rs 20-8-0 per seer. In 1912-13 the duty on *ganja* was only Rs 11 per seer. The total consumption in 1936-37 amounted to 278 maunds 13 seers, against 253 maunds 4 seers in 1935-36 and 846 maunds 24 seers in 1912-13. The retail price of excise *ganja* was Re 0-12-0 a tola throughout the province during the year under report. The average taxation on *ganja* in 1936-37 was Rs 45.62 per seer (Rs 22.04 from duty and Rs 23.58 from vend fee) against Rs 43.79 (Rs 20.58 from duty and Rs 23.21 from vend fee) in 1935-36 and Rs 20.3 per seer (Rs 11.1 from duty and Rs 9.2 from vend fee) in 1912-13.

Bhang

86 *Supply, duty and vend arrangements* — *Bhang* grows wild in many parts of the province. The cultivation of the hemp plant is forbidden but its wild growth is so extensive that the only restriction hitherto found feasible in regard to the possession of *bhang* has been to fix a limit of a quarter of a seer per individual, the possession of any larger quantity requiring a special licence. As in the previous year only two retail licences were issued. The retail vendors obtained their supplies from outside the province. Duty was levied at the rate of Re 0-8-0 per seer. Forty-two druggists' permits were issued on payment of a fee of Rs 3 each for the sale by medical practitioners of medicinal preparations containing *bhang*. In 1935-36 there were 36 such permits, against 3 in 1912-13. The total annual fees for the sale of *bhang* amounted to Rs 345 as compared with Rs 442 in the preceding year.

87 *Consumption and average taxation* — The consumption of *bhang* in 1936-37 was 48 seers, against 30 seers in 1935-36 and 5 maunds 9 seers in 1912-13. The average taxation thereon in 1936-37 was Rs 7 75 per seer, against Rs 10 88 in 1935-36 and Rs 1 64 per seer in 1912-13.

88 *Offences and convictions* — The total number of offences relating to hemp drugs in 1912-13, 1935-36 and 1936-37 were 52, 523 and 426, respectively. Of the cases which occurred in 1936-37, 203 were for illicit possession and sale of hill *ganja*, 49 for illegal cultivation of wild *ganja*, 5 for illegal possession of Excise *ganja*, 9 for illegal cultivation of Excise *ganja*, 1 for illegal importation of hill *ganja*, 6 for illegal cultivation of *bhang* and 2 for unlicensed sale of Excise *ganja*, 1 for smuggling of *ganja* and 150 for illicit sale of *bhang*.

89 *Consumption of and taxation on, all descriptions of hemp drugs taken together* — The total consumption of *ganja* and *bhang* in the province in 1936-37 amounted to 279 maunds 21 seers or 1 28 seers per 1,000 of population. In 1935-36 the figure was 253 maunds 34 seers or *1 17 seers per 1,000 population, against 5 1 seers in 1912-13.

*Revised

CHAPTER XII

NORTH WEST FRONTIER PROVINCE

Charas

90 *Import duty and consumption*—Charas required for consumption in the Province was obtained direct from Central Asia via Chitral. The requirements of the Province were met from the stocks of charas received from the bonded warehouse at Chitral and stored in the Peshawar warehouse. The sale price to retail vendors was Rs. 23 (Rs. 20 duty and Rs. 3 cost price).

91 In 1928-29, the rate of duty on charas issued from the warehouse was reduced from Rs. 60 to Rs. 20 per seer, while in 1912-13 it was only Rs. 12 a seer. The receipts under this head during the year under report amounted to Rs. 73,359.70, against Rs. 64,611.10.0 in 1935-36 and Rs. 23,679 in 1912-13, respectively.

92 The consumption of charas in the Province in 1936-37 as shown by the last sale returns was 3,861 seers as against 3,381 seers in the preceding year and 1,811 seers in 1912-13. The reasons for the gradual rise in consumption of this drug were given in last year's report.

93 *Revenue*—Revenue from hemp drugs (charas, bhang and preparations thereof) was Rs. 1,37,145.9.0 in 1936-37 as against Rs. 1,16,747.12.0 in 1935-36 and Rs. 1,36,090 in 1912-13.

94 Bonded warehouses were maintained during the year at the headquarters of all districts for storage of charas until cleared for consumption on payment of duty. Duty stood at Rs. 20 a seer as reduced on 1st July 1928 from Rs. 60 a seer.

95 *Revenue from licences*—The receipts from licence fees was Rs. 62,551 in 1936-37 as against Rs. 47,700.12.0 in 1935-36 and Rs. 2,432 for both charas and bhang in 1912-13.

Bhang

96 *Cultivation and taxation*—Bhang grows spontaneously throughout the Province. In a few cases its cultivation was licensed as a concession to certain shrines in Dera Isma'il Khan District. The limit of private possession of this drug was one seer only.

97 *Import, export and transport*—A duty at Rs. 2-8-0 per quarter of a maund of bhang was levied—(a) on import into the province and (b) on transport within the Province or to places outside the Province, unless such transport took place under bond for the payment of the import duty leviable in the province of consumption. Bhang could be imported into the Province from (a) foreign territory situated to the west of the Indus or Kashmir and (b) the Punjab, by any person holding a licence to sell the drug wholesale or retail.

In the case of imports from foreign territories it was necessary to obtain a permit from the Collector of the District in which the importer held his licence and, in addition, an import pass from the Collector of the District into which the bhang was to be brought on first reaching British India. Imports from the Punjab could be made only under a transport in bond pass obtained from the Collector of the Punjab District of origin on the production of a permit from the proper officer of the importing district.

98 In the year 1936-37 *bhang* consumed in the province was imported from the Punjab and Rs 1,147 realized as duty thereon was credited to the N-W F Province.

99, *Sales*.—Sales of *bhang* decreased from 4,949 seers in 1935-36 to 3,622 seers in 1936-37. 6,298 seers of *bhang* were sold in 1912-13

100 *Vend arrangements of charas and bhang*—The right of retail vend of *charas* and *bhang* in shops was sold by auction. All these shops were for sale of both the drugs. In the years 1935-36 and 1936-37 there were 51 shops for the sale of both *charas* and *bhang*, against 56 in 1912-13. There were 18 shops for the exclusive sale of *charas* and one shop for the exclusive sale of *bhang* in 1912-13

Ganja

101 *Ganja* was not consumed in the Province and its import and possession were prohibited

102 *Offences and convictions*—The number of persons convicted under the Excise Act for serious offences was 26 in 1936-37 as against 27 in 1935-36 and 9 in 1912-13. 5 persons were convicted for minor offences in 1936-37 as against 4 persons in 1935-36 and 5 persons in 1912-13

103 *Total consumption and average taxation*—In 1936-37 the total consumption of *charas*, *bhang* and other preparations of hemp drugs was 7,483 seers as compared with 8,332 seers in 1935-36 and 10,155 seers in 1912-13. The average consumption of hemp drugs (of all sorts) per 1,000 of population was 2.50 seers in 1936-37 as against 3.81 seers in 1935-36 and 4.5 seers in 1912-13. The average total taxation per seer on hemp drugs in 1936-37 was Rs 27.40 (12.79 from vend fee and 14.61 from duty) as against Rs 31.20 (12.73 from vend fee and 18.47 from duty) in the year 1935-36 and Rs 13.4 (5.9 from vend fee and 7.5 from duty) in 1912-13

104 *Preventive Staff*—The term of appointment of 15 Excise Detectives referred to in the last year's report was further extended by one year with effect from 1st April 1936. These detectives who were paid Rs 20 p m were appointed to check retail smuggling of contraband drugs and *charas* in particular, as retail smugglers in the streets were causing much loss to the retail licensed shops. They were deputed to observe the movements of professional smugglers by train lorries, etc., and to prevent licensed vendors from indulging in malpractices. During the year they detected half a dozen petty cases of contraband opium

average consumption of *charas* and *bhang* per 1,000 of population according to the census returns of 1911 and 1931 is as follows —

—	1912-13	1935-36	1936-37
Seers	19 91	11 5	12 14

The average taxation per seer from duty and from vend fee is shown in the following table —

—	1912 13	1935 36	1936-37
	Rs a p	Rs a p	Rs a p
From duty	2 14 5	8 7 3	7 3 7
From vend	6 6 13	14 13 4	13 4 11
Total	9 5 3	23 4 7	20 8 2

113 *Ganja* —The possession and sale of *ganja* is absolutely prohibited in the Province

No rules or notifications of particular importance were issued during the year under report

CHAPTER XIV

AJMER-MERWARA

114 *Description of Excise System formerly in force*—Up to the year 1898-99 the traffic in hemp drugs (*ganja*, *charas*, *bhag* and preparations thereof), was practically subject to no control in Ajmer-Merwara except that the monopoly of vend of the drugs throughout the territory, in shops fixed by the local authorities, was sold by auction for annual or (in special cases) triennial periods. The hemp plant was not locally cultivated. *Charas* continued to be imported from the Punjab and *ganja* from Central India, but the contractors were at liberty to obtain their supplies whence they pleased.

115 *Revised arrangements introduced since 1899-1900*—With effect from the 1st April 1899, revised rules for the regulation of the hemp drugs traffic in Ajmer-Merwara were brought into operation with reference to the recommendations of the Hemp Drugs Commission, and the orders of the Government of India thereon, the principal provisions of which are enumerated below —

- (1) The cultivation of the hemp plant in Ajmer-Merwara was absolutely prohibited
- (2) The import of hemp drugs into the district was permitted only by rail through the Ajmer railway station and under cover of a pass from the Collector of Excise Revenue Ajmer-Merwara and subject to the following conditions, viz —
 - (a) that the import should be under bond for payment in Ajmer-Merwara of the duties leviable on the drugs imported, and
 - (b) that the drugs should be consigned by the importer direct to the Collector of Excise Revenue, Ajmer-Merwara, and should be forthwith removed to a bonded warehouse established at Ajmer and kept there until issued for consumption on payment of duty

116 The only persons authorised to import were the licensed vend contractors of hemp drugs

The quantitative duties leviable on the drugs during the years 1912-13, 1935-36 and 1936-37 were as follows —

	1912-13	1935-36	1936-37
	Rs a p	Rs a p	Rs a p
<i>Ganja</i> per seer	7 8 0	10 0 0	10 0 0
<i>Charas</i> per seer	10 0 0	60 0 0	60 0 0
<i>Bhang</i> and <i>Majum</i> per maund	5 0 0	6 0 0	6 0 0

The arrangements for the vend of drugs described in para 115 above were continued

117 The number of retail shops sanctioned under the above arrangement in each of the years 1912-13, 1935-36 and 1936-37 was 16. The total receipts from duty and vend fees combined amounted in 1936-37 to

Rs 66,559 (representing 9.68 per cent of the total Excise Revenue) as compared with Rs 67,138 (or 9.50 per cent of the total Excise Revenue) in 1935-36 and Rs 18,000 (or 5.1 per cent of the total Excise Revenue) in 1912-13. Taking all descriptions of hemp drugs together, the average consumption thereof per 1,000 of population was 7.6 seers in 1936-37 as compared with 7.4 seers in the preceding year and 6.5 seers in the year 1912-13. The total average taxation per seer thereon in 1936-37 amounted to Rs 15.51 (Rs 12.45 from duty and the balance from vend fees) as compared with Rs 16.13 (Rs 13.07 from duty and the balance from vend fees) in the preceding year and Rs 5.6 (Rs. 2.5 from duty and the balance from vend fees) in 1912-13.

The consumption figures for these years were as under —

	1912-13		1935-36		1936-37	
	Mds	Srs	Mds	Srs	Mds	Srs
<i>Charas</i>	17	14	21	23	20	23
<i>Ganja</i>	0	22	0	39	0	34
<i>Bhang</i>	51	39	68	13	73	17
<i>Majum</i>	11	1	13	6	12	17
Total	80	36	104	1	107	11

CHAPTER XV

COORG

118 *Supply, Vend, etc* —Ganja is the only hemp drug consumed in the Province. *Ganja* consists of the dried flowering tops of the cultivated female plants which have become coated with resin in consequence of having been unable to seed freely. Its cultivation is strictly prohibited in Coorg. *Ganja* required for sale is obtained from the Mysore Government. The wholesale supply and vend was conducted by the Treasury at Rs 30 per seer as in the previous year. It was Rs 7-8-0 per seer in 1912-13.

119 *Retail vend, etc* —The number of retail shops in 1936-37 was five, against four in the previous year and five in 1912-13. The right to sell in these shops was auctioned as usual.

120 *Revenue, etc* —The rental realised in 1936-37 was Rs 5,018 against Rs 4,204-8-0 in the previous year and Rs 1,023-8-0 in 1912-13. The total revenue derived under this head in 1936-37 was Rs 11,278, against Rs 9,535 in 1935-36 and Rs 6,580 in 1912-13.

121 *Consumption* —The quantity of *ganja* consumed in 1936-37 was 196.65 seers or 1.2 seers per 1,000 of population, against 177.65 seers or 1.09 seers per 1,000 of population in 1935-36 and 741 seers or 4.2 seers per 1,000 of population in 1912-13.

CHAPTER XVI

BALUCHISTAN

122 *General revenue statistics*—The revenue from hemp drugs for the year 1936-37 amounted to Rs 51,377 being about 13·3 per cent of the total excise receipts. Rs 26,168 of this amount were derived from vend fees and warehouse dues and Rs 25,209 from duty.

In 1935-36 the total receipts from hemp drugs amounted to Rs 45,823 (Rs 23,599 from vend fees and warehouse dues and the balance from duty), against Rs 26,000 (Rs 15,000 from vend fees and warehouse dues and the balance from duty) in 1912-13. In 1935-36 the receipts from hemp drugs bore a percentage of 13·16 to the total excise revenue, while in 1912-13 the hemp drugs receipts represented 9·3 per cent of the total excise receipts.

123. *Cultivation, manufacture, supply and vend arrangements*—The cultivation of the hemp plant was absolutely prohibited. There was no production of *charas* and *garia* in Baluchistan. There was a bonded warehouse at Quetta for the import and storage of hemp drugs. After the earthquake this warehouse was transferred to Sibi. The licensees were permitted to import hemp drugs in bond from other Provinces in British India. Permits for imports were issued by the Collectors. The duty on the drugs was levied at the time of issue from the bonded warehouse. The contracts for the wholesale and retail vend of hemp drugs were granted separately in all districts, there being in the years 1936-37 and 1935-36, 2 and 5 wholesale shops, respectively, and 3½ retail shops, against 9 wholesale and 63 retail shops in 1912-13.

124. *Source of supply and statistics of consumption*—In 1936-37, 31 maunds and 6-7½ seers of *charas* and 7 maunds of *bharg* were imported from the Punjab and Sind respectively.

125. *Transport, private possession and duty*—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within Baluchistan or sold by retail or possessed by any person were 5 tolas in the case of *gania* or any preparation or admixture thereof, three tolas in the case of *charas* or any preparation or admixture thereof, and 2½ tolas in the case of *bharg* or any preparation or admixture thereof. The duty leviable on hemp drugs per seer in 1912-13, 1935-36 and 1936-37 was as follows—

	1912-13	1935-36	1936-37.
	Rs a p	Rs a p.	Rs a p
<i>Gania</i>	7 8 0	10 0 0	10 0 0
<i>Charas</i>	12 0 0	20 0 0	20 0 0
<i>Bharg</i>	1 0 0	1 0 0	1 0 0

126. *Consumption and average taxation*—The total consumption of *gania*, *charas* and *bharg* in Baluchistan during the years 1935-36 and 1936-37

1936-37 compared with the figures of 1912-13 is indicated by the following figures —

	1912-13		1935-36		1936-37	
	Mds	Srs	Mds	Srs	Mds	Srs
<i>Ganja</i>	0	16	0	1	0	0
<i>Charas</i>	22	17	27	2	25	3
<i>Bhang</i>	23	38	14	33	8	21
Total	46	30	41	36	33	24

The average consumption of hemp drugs (of various sorts together) per 1,000 of population in 1936-37 was 3.35 seers, against 2.57 seers in 1935-36 and 1.5 seers in 1912-13. The average taxation thereon in 1936-37 amounted to Rs. 15.39 per seer (Rs. 25.39 from vend fees and the balance from duty), compared with Rs. 42.47 per seer (Rs. 22.47 from vend fees and the balance from duty) in 1935-36 and Rs. 13.9 per seer (Rs. 8 from vend fees and the balance from duty) in 1912-13.

127 *Illicit traffic and offences* — The reduction in the duty on *charas* from Rs. 60 to Rs. 20 a seer with effect from the 1st October 1928 and consequent reduction in the sale price caused a great decrease in the smuggling of *charas* into Baluchistan. The total number of offences relating to *charas* and *bhang* in 1936-37 was two and one, respectively. The total quantity of *charas* involved was 1 seers and 8 tolas and one seer, respectively.

CHAPTER XVII.

STATEMENTS

Numbers I—VI.

STATIMENT I

Classified statement showing consumption of hemp drug of each sort separately total consumption of all sorts for 1936-37 and the average consumption of hemp drugs (of all sorts taken together) per 1,000 of population during the years 1912-13, 1923-24 and 1936-37 (In seers)

Province	Consumption of hemp drugs, each sort										Total consumption			Average consumption per 1,000 of population		
	Ganja			Chirya			Hemp				Total			Total		
	1912-13	1936-37	1936-37	1912-13	1936-37	1936-37	1912-13	1936-37	1936-37	1936-37	1912-13	1936-37	1936-37	1912-13	1936-37	1936-37
Madras Presidency	43,278	133,470	31,031				9,200	14,104	7,457	1,117	14,117	17,579	1,117	17	0	1.53
Bombay Presidency	50,505	25,722	25,478				8,254	8,485	8,107	1,117	14,117	17,579	1,117	17	0	1.53
Sind	833	240	350	10,117	10,117	10,117	10,117	10,117	10,117	1,117	14,117	17,579	1,117	17	0	1.53
Bengal Presidency	122,810	132,457	32,457	1,000	721	721	27,017	8,617	8,617	1,117	14,117	17,579	1,117	17	0	1.53
Burma																
Bihar	399,031	20,334	23,863				321,515	6,100	7,250	1,117	14,117	17,579	1,117	17	0	1.53
Orissa		9,141	8,570				2,710	2,710	2,710	1,117	14,117	17,579	1,117	17	0	1.53
United Provinces	10,343	8,547	12,766				199,843	110,215	11,160	1,117	14,117	17,579	1,117	17	0	1.53
Punjab	47,132	12,898	12,877	50,111	21,000	21,000	24,550	17,631	17,631	1,117	14,117	17,579	1,117	17	0	1.53
Central Provinces* and Berar	33,864	10,124	11,133	25,464	17,241	17,241	91,159	72,401	71,031	1,117	14,117	17,579	1,117	17	0	1.53
Assam				743	694	694	2,110	1,067	1,067	1,117	14,117	17,579	1,117	17	0	1.53
North West Frontier Province				3,844	3,353	3,353	209	70	70	1,117	14,117	17,579	1,117	17	0	1.53
Delhi				3,890	2,501	2,501	6,208	4,919	3,622	1,117	14,117	17,579	1,117	17	0	1.53
Almer Merwara	22	39	31	694	863	863	4,071	1,523	4,772	1,117	14,117	17,579	1,117	17	0	1.53
Coorg	741	178	197				2,070	3,259	3,434	1,117	14,117	17,579	1,117	17	0	1.53
Baluchistan	15	1	N/A	897	781	781	958	267	311	1,117	14,117	17,579	1,117	17	0	1.53
Total figure for British India	415,537	102,151	107,091	102,731	63,939	60,201	178,405	304,103	303,209	1,117	14,117	17,579	1,117	17	0	1.53
											530,233	610,221		7.5	1.05	1.99

* In this statement figures for consumption of *Mayun* and other preparations of hemp drugs have not been included in the total consumption figures.
 † Excludes issues to shops in areas transferred to Orissa Province.
 ‡ Revised figures.
 § Figures for Bihar and Orissa.

STATEMENT II

Statement showing the hemp drugs revenue, its percentage to total Excise Revenue and its incidence per head of population in 1912-13, 1935-36 and 1936-37

Province	Total hemp drug revenue (in thousands of rupees)			Percentage of hemp drugs revenue to total Excise Revenue			Incidence of hemp drugs revenue per head of population (to the nearest pie)		
	1912 13	1935 36	1936 37	1912 13	1935 36	1936 37	1912 13	1935 36	1936 37
							Rs A P	Rs A P	Rs A P
Madras Presidency*	7,24	117,79	17,30	2 2	4 6	4 4	0 0 3	0 0 8	0 0 7
Bombay Presidency	7,40	18,07	18,12	3 9	5 4	5 6	0 1 0	0 1 7	0 1 7
And	5,08	6,70	6,83	21 9	20 10	10*4	0 1 0	0 2 9	0 2 10
Bengal Presidency	30,70	27,64	27,75	22 31	20 49	20 17	0 1 1	0 0 10	0 0 10
Burma									
Bihar	523,06	19,96	19,37	522 2	16 3	16 6	0 1 0	0 0 11	0 0 11
Orissa		5,55	5,38		15 7	16 4		0 1 1	0 1 1
United Provinces	24,00	36 40	44,22	19 1	26 0	28 0	0 0 10	0 1 2	0 1 6
Punjab†	7,44	13,85	12,06	11 5	13 78	12 2	0 0 7	0 0 11	0 0 10
Central Provinces and Berar	7,40	8,57	9,38	7 0	14 4	16 2	0 0 10	0 0 10	0 1 0
Assam	6,88	4,44	5,08	14 2	12 39	14 0	0 1 3	0 0 9	0 0 11
North West Frontier Province	1,26	1,17	1,38	26 0	13 22	14 41	0 0 11	0 0 9	0 0 7
Delhi	68	1,70	1,58	16 97	25 15	24 45	0 2 8	0 4 3	0 4 0
Ajmer Merwara	18	67	66	5 1	9 50	9 08	0 0 7	0 1 11	0 1 10
Coorg	7	9,53	11,28	2 9	4 26	5 09	0 0 8	0 0 11	0 1 1
Baluchistan	26	46	51	9 3	13 2	13 3	0 1 0	0 1 11	0 2 8
Total figure for British India	1,21,87	1,63,08 53	1,70,39 28	9 9	10 68	11 08	0 0 10	0 1 0	0 1 0

* The total revenue from hemp drugs given in this Statement includes duty on issues made to Indian States and French Settlements

† Revised figures

‡ Principal source of revenue was *charas*

§ Figures for Bihar and Orissa

|| Excludes figures relating to areas transferred to Orissa Province

STATEMENT

Statement showing for each Province (excluding Burma where the use of hemp the average taxation per seer on all hemp drugs during 1912-13, 1935-36 taxation are, as a rule, not available owing to the right of vend of various

Province	Rates of duty per seer in						
	Ganja			Charas			
	1912 13	1935 36	1936 37	1912-13	1935 36	1936 37	1912 13
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
Madras Presidency	7 8 0	27 8 0	27 8 0				8 0 0
Bombay Presidency	6 0 0	30 0 0	30 0 0	12 0 0	45 0 0	45 0 0	1 0 0
Sind	7 8 0	20 0 0	20 0 0	60 0 0	25 0 0	25 0 0	1 0 0
Bengal Presidency	11 0 0	40 12 0	40 12 0	12 0 0	72 6 0	73 0 0	0 8 0 to 1 0 0
Burma			upto 16th April 1936 and 42 4 0 from 17th April				
Bihar	11 0 0	35 0 0 and 40 0 0	35 0 0 and 40 0 0	12 0 0			0 8 0
Orissa		17 8 0 to 40 0 0	27 8 0 to 40 0 0				
United Provinces	6 0 0 to 11 0 0	33 2 0 to 33 6 0	35 0 0 to 35 4 0	12 0 0	56 0 0 to 57 0 0	56 0 0 to 58 0 0	A D 8 0 0 T D 4 0 0 (per maund) T D 10 0 0 (per maund)
Punjab				10 0 0	20 0 0	20 0 0	10 0 0 (per maund)
Central Provinces and Berar	7 8 0	40 (a) 0 0	40 (a) 0 0	16 0 0	60 (a) 0 0	60 (a) 0 0	2 0 0
Assam	11 0 0	20 8 0	20 8 0 upto 3rd May 1936 22 0 0 from 4th May to 8th Octo- ber 1936 and 22 6 0 from 9th October	12 0 0			0 8 0 4 0 0 (per maund)
North West Frontier Province *					20 0 0	20 0 0	4 0 0 (per maund)
Delhi				10 0 0	20 0 0	20 0 0	4 0 0 (per maund)
Ajmer Merwara	7 8 0	10 0 0	10 0 0	10 0 0	60 0 0	60 0 0	5 0 0 (per maund)
Coorg	7 8 0	30 0 0	30 0 0				
Baluchistan	7 8 0	10 0 0	10 0 0	12 0 0	20 0 0	20 0 0	1 0 0

NOTE—

A D — Average duty

T D — Transport duty

* Taxation on charas

(2) Amount of duty levied on each description of hemp drug and
(3) Statistics for ganja, charas and bhang under average
of the duty levied on each description of hemp drug

Average taxation per seer on all descriptions of hemp drugs											
Taxable			Exempt			By vend			Total		
1922-23	1923-24	1924-25	1922-23	1923-24	1924-25	1922-23	1923-24	1924-25	1922-23	1923-24	1924-25
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
12 8 0	12 8 0	7 1	2 1	20 00	20 00	21 00	20 51	13 80	46 60	45 24	
4 0 0	4 0 0	7 8	28 71	28 01	7 8	24 32	26 2	11 6	53 03	54 81	
1 8 0	1 8 0	2 0	4 4	4 00	1 8	4 50	4 02	4 4	8 84	8 71	
7 8 0	8 0	1 8	21 8	20 3	10 12	30 8	30 1	20 22	63 6	63 4	
5 0 0	5 0 0	10	31 4	30 0	9 1	20 6	22 4	10 6	55 0	52 9	
12 8 0	12 8 0	20 3	20 00	12 06	12 74			92 59	32 79		
2 0 0	0 0 0	3 0	12 5	14 1	6 0	11 9	14 6	9 0	24 4	26 7	
10 0 0	10 0 0	10 0	20 0*	20 0*	2 4	20 0*	20 47*	6 3	48 00	46 47	
9 0 0	9 0 0	7 8	37 3	37 0	7 1	17 8	21 0	14 6	53 1	55 0	
0 5 0	0 8 0	11 0	(c)	(c)	9 2	(c)	(c)	20 2	(c)	(c)	
10 0 0	10 0 0	7 5	18 57	14 61	5 0	12 73	12 70	13 4	31 30	27 40	
10 0 0	10 0 0	2 9	8 46	7 22	6 43	14 82	13 3	9 33	23 28	20 52	
6 0 0	6 0 0	2 5	13 07	12 45	3 1	3 06	3 06	5 6	16 13	15 51	
0 0	0 0	8 50	30 0	30 0	1 30	23 67	25 54	9 8	53 67	55 54	
0 0	1 0 0	5 9	20 0	20 0	8 0	22 47	25 39	13 9	42 47	45 39	

(a) Issue price

(b) Fair value price for 1935 and for 1936

(c) Information not available

§ Owing to its deterioration in quality the issue price of ganja of 1929-30 crop was reduced from Rs 56 to Rs 40 per seer with effect from the 16th June 1932

STATEMENT V

Statement showing the number of offences relating to all descriptions of hemp drugs and the percentage increase (+) or decrease (—) over the figures of 1912 13 and 1935-36

Province	Number of convictions for offences relating to hemp drugs during			Percentage of increase (+) or decrease (—) of the number of offences in 1936 37 over the figures of	
	1912 13	1935 36	1936 37	1912 13	1936 36
Madras Presidency	261 (offences)	726 (offences)	699 (offences)	+167 8	—3 7
Bombay Presidency	1,513 (offences)	556 (offences)	468 (offences)	—60 0	—15 8 3
Sind	89	103	110	+23 60	+6 80
Bengal Presidency	264	928	860	+251 5	—7 3
Burma	501	652	607	+21 16	—6 90
Bihar	112	745	600	+435 7	—19 3
Orissa		(c)	38		(c)
United Provinces	212 (cases)	589 (cases)	623 (cases)	+173 11	+5 8
Punjab	42	113	87	+107 1	—23 0
Central Provinces and Berar	63 (offences)	587 (offences)	652 (offences)	+831 7	+11 1
Assam	52 (offences)	(a) 523 (offences)	(b) 426 (offences)	+719	—18 5
North West Frontier Province	17	27	26	+37 03	—3 7
Delhi	2	20	14	+600	—30
Ajmer Merwara		2	3		+50
Coorg	3	5	3	Nil	—40
Baluchistan	7 (Cases of smuggling)		2	—71 43	Nil

(a) 496 convictions

(b) 400 convictions

(c) Information not available

STATEMENT VI

Statement showing the percentage of the revenue derived from hemp drugs to the total gross revenue in the years 1912-13, 1935-36 and 1936-37

Province	Total gross revenue (in lakhs of rupees)			Revenue realized from hemp drugs (in lakhs of rupees)			Percentage of the total gross revenue derived from hemp drugs		
	1912 13	1935 36	1936 37	1912-13	1935 36	1936 37	1912 13	1935-36	1936 37
Madras Presidency	808 4	1,055 2	1,616 3	7 2	18 97	17 36	0 9	1 1	1 1
Bombay Presidency	†795 8	†1,545 91	1,240	†12 5	†24 77	18 12	1 6	1 6	1 5
Sind	23 2	33 32	35 22	3 03	6 70	6 83	21 9	20 10	19 4
Bengal Presidency	716 5	1,147 4		30 7	27 64	27 7	4 2	2 4	
Burma	608 3	989 4	1,025 5	20 5	19 9	19 3		15 17	4 3
Bihar	*	*	445 9		5 6	5 4		3 1	16 4
Orissa	707 9	1,173 7	1,180 4	24 1	36 4	44 2	3 4	1 3	3 7
United Provinces	509 5	1,060 8	1,127 06	7 4	13 85	12 68	0 6	1 9	1 0
Punjab	325 4	484 2	473 9	6 9	4 44	5 08	2 3	1 9	2 0
Central Provinces and Berar	178 1	236 2	253 4	1 3	1 17	1 38	3 9	2 5	14 41
Assam	4 04	8 86	9 84	0 68	1 70	1 58	0 17	17 3	15 91
North West Frontier Province	3 15	9 84	9 93		0 67	0 66	*	9 50	9 68
Delhi	*	7 05	6 82	0 07	0 10	0 11		0 83	0 95
Ajmer Merwara		11 43	11 80	0 26	0 46	0 51	1 57	2 74	2 79
Coorg		16 50	16 70						
Baluchistan									

† Inclusive of Sind

* Information not available